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Dated: April 8, 2005

Signature: _____

(Michael R. Hull)

Docket No.: 29936/39861
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Noh Yeal Kwak

Application No.: 10/727,478

Confirmation No.: 6239

Filed: December 4, 2003

Art Unit: 2824

For: METHOD OF MANUFACTURING
SEMICONDUCTOR DEVICE

Examiner: Bradley Smith

**COMMENTS ON STATEMENT OF REASONS
FOR ALLOWANCE UNDER 37 CFR § 1.104(E)**

MS Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Dated: April 8, 2005

Respectfully submitted,

By _____

Michael R. Hull

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